

64

**DIRECTORATE OF AUDIT
GOVT. OF N.C.T. OF DELHI
4TH LEVEL, C-WING, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002**

Sub: -Audit report of After Children Home for Boys(beggar), Narela, Now Alipur Delhi.110036. for the year 2015-16 to 2019-2020

INTRODUCTION:

The I.A.R. on the accounts of Children Home for Boys(beggar), Narela, Now Alipur Delhi.110036 for the year 2015-16 to 2019-2020 was conducted by field Audit Party No. XVI Comprising of Sh. Satish, Sr.A.O/IAO & Ram Poojan, AAO. The audit was conducted during 07 working days w.e.f. 01.07.2020 to 09.07.2020. This was the general audit.

The home is working under Directorate of Women & Child Development, Govt of NCT of Delhi. As per records during the audit period any inmates had not residence in the home.

HOS /DDO/ Cashier

The following officers/officials have served as HOS/DDO/Cashier

LIST OF HOS

S.NO.	NAME(Sh./Smt.) & Designation	TIME DURATION
1	Sh. Praveen Kumar ,Suptd	01.04.2015 to 31.03.2016
2	Sh. Yogesh Chandra Mishra, Suptd.	01.04.2016 to 21.04.2018
3	Sh. Subhash Chand Gautam ,Suptd.	21.04.2018 to 07.03.2019
4	Sh. Praveen Kumar ,Suptd.	07.03.2019 31.03.2020

LIST OF DDO

S.NO.	NAME(Sh./Smt.) & Designations	TIME DURATION
1	Sh. Praveen Kumar ,Suptd	01.04.2016 to 31.03.2016
2	Sh. Yogesh Chandra Mishra, Suptd.	01.04.2016 to 21.04.2018
3	Sh. Subhash Chand Gautam ,Suptd.	21.04.2018 to 07.03.2019
4	Sh. Praveen Kumar ,Suptd.	07.03.2019 31.03.2020

4

63

List of cashier

S.NO.	Name of Cashier.	Period
1	Sachidanand Tiwari	01.04.2015 to 31.03.2020

Budget allocation and Expenditure for the year(2015-16 to 2019-20)

NON -PLAN			
Year	Budget allotment	Expenditure upto year ending	Excess/ Saving
2015-16	15677000	11276314	4400686
2016-17	9629000	7561291	2067709
2017-18	10215000	7019121	3195879
2018-19	13010000	6861183	6148817
2019-2020	11355000	7208454	4146546
PLAN			
2015-16	6101000	5224424	693994 876576
2016-17	2518000	2517590	410

Statutory Audit:- Statutory audit of Children Home for Boys(beggar), Narela, Now Alipur Delhi.110036 has been Conducted upto 2005-06 by AG Audit.

Vacancy Statement :-

S.No.	Name of Post	No of post Sanctioned	Filled	Vacant
1.	Group A	0	0	0
2.	Group B	10	05	05
3.	GroupC	20	04	16
	TOTAL	30	09	21

Maintenance of Records:-

The maintenance of records of Children Home for Boys(beggar), Narela, Now Alipur Delhi.110036 for the year 2015-16 to 2019-2020 was found satisfactory subject to observations made in Current audit report and in test audit note.

X

Old Audit Report :-

As per Old Audit Report there was 55 Paras were outstanding along with recovery of Rs.11800/-. The HOO of home has shown compliance of 09 Paras , in which 08 Paras fully and 01 paras partially have settled along with recovery amounting to Rs.1801/-. Remaining 47 Paras along with recovery amounting to Rs. 9999/- has been taken in the current audit report. (A)

S.No	Year	Total Paras	Para Settled	Outstanding Paras
1	1976-97	38	04	34
02	1997-98	11	04	07
03	1998-2015	06	01 Partially	06
Total		55	08+01(partially)	47

Details of old Recovery

S.No	Year	Total old Recovery	Amount Recovered	Balance Recovery
1	1976-97	5141	337	4804
02	1997-98	0	0	0
03	1998-2015	6659	1464	5195
Total Rs,		11800	1801	9999

Current Audit Report: -

During the course of current audit 12 audit memo's(including one old audit memos) highlighting various irregularities/recovery to the tune of Rs.101896 /- were issued. The HOO of home has shown compliance of 05 audit memos. In which 05 audit memos fully settled , as such spot recovery amounting to Rs.13782/- was made. Remaining 07 Audit memos converted into 05 Paras and 02 TANs taken in the current Audit Report with recovery of Rs 88114/-

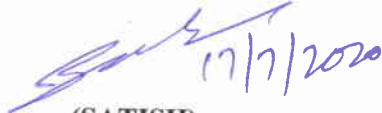
Details of Current Recovery (Audit Period 2015-16 – 2019-2020)

Para No./Memo No.	Total Recoveries (In Rs.)	Amount Recovered	Balance (In Rs.)
01/01	9600	6900	2700
02/05	75431	0	75431

61

nil/06	2302	2302 ✓	Nil
nil/09	4580	4580 ✓	Nil
nil/10	9983	0	9983
Total	101896	13782	88114

The internal audit report has been prepared on the basis of information furnished and made available by Children Home for Boys(beggar), Narela, Now Alipur Delhi.110036. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non- information on the part of auditee.


17/7/2020
(SATISH)
(IAO Audit Party No. XVI)

Annex

2
P. 100/72
During the month of 3/77 tenders were invited for obtaining the quotations for purchase of blankets, bed sheets, khos & milk amounting to B.4500/- (Appx.).

A test check of the procedure followed by the institution for this purpose revealed the following defects and irregularities in this respect:-

1. In the terms and conditions of the tenders the date on which tenders were to be opened was not mentioned. Only the last date for receipt of tenders was mentioned.
2. The tenders received from the firms were not opened immediately after the last date of receipt of tenders but after a gap of two or three days.
3. It appears that no purchase committee was ever constituted associating two or three persons for effecting various purchases of the institution.

Since the purchase made by the institution runs into several thousands of rupees per annum, proper procedure should be adopted by constituting a purchase committee in the presence of three members the tenders should be opened. The majority decision of the purchase committee must also be recorded in the form of minutes of the meeting of the committee. The procedure hitherto adopted by the institution in this regard is not in conformity with the requirement of Financial Rules and the possibility of loss to Govt. due to the defective procedure presently being followed cannot be ruled out.

The matter is brought to the notice of the Directorate for necessary remedial action.

58-358
127
5

70

3
3
R-12916-3

Page 3 of 1976-77

Amount of conveyance allowance to M. L. Smith

The conveyance allowance paid to the subject for going to work by/through car belonging to him should be restricted to \$50/mo. as per district orders.

It was noted that the register of conveyance allowance in respect of the members of staff has not been maintained during the year 1976-77. In absence of this register it was not possible to know at a glance monthly amount of conveyance allowance drawn by various members of the staff. As a result of that check it was found that the amount has been paid the conveyance allowance in excess of the prescribed limit during the following months as detailed below:-

Month	Amount	Limit
2/77	\$2.60	\$2.50
3/77	18.90	61.30

This amount of \$21.50 paid in excess which may please be got recovered/realized under orders of competent authority.

Similar other cases may also be reviewed under intimation to audit.

59

57

9 210
126

5
JUN 11-4

Page 5 of 1074-77

Sanctions Register

The check of the above register has revealed the following irregularities:-

1. Sanctions imposed by the Directorate have not been recorded in the said register. It is suggested that the same be made available to maintain whether the expenditure was within the sanctioned amount or otherwise. In order to check the same the sanctions were noted under the different heads as in the following column this expenditure incurred is in excess of the amounts sanctioned:-

No.	Particulars	Amount Sanctioned	Amount spent	Excess
1.	Printing and Stationery	17000/-	16750/-	250/-
2.	Printing and Stationery	1031/-	17360/-	16329/-
3.	Printing and Stationery	1000/-	4113/-	3113/-
4.	Conveyance & Carriage	---	6189/-	6189/-
5.	Printing	107/-	---	---
6.	Printing and Stationery	---	2681/-	2681/-
7.	Printing and Stationery	3440/-	3281/-	159/-
8.	Printing and Stationery	---	3236/-	3236/-
9.	Printing and Stationery	---	2500/-	2500/-
10.	Printing and Stationery	---	---	---

This may be explained to the effect that the above expenditure was incurred in excess of the sanctioned amount. The over expenditure

68

56

554
125

Further, the total budget allotment as per Directorate's letter No. P.61(1)/76-77 dated 25.3.77 under the heading '2nd Pactive' original allotment for 1976-77 is Rs. 4,50,000/- out of the said allotment an amount of Rs. 1,55,000/- was sanctioned by the supt. Child Home for Beggs on 30.3.1977 thereby leaving the balance allotment as Rs. 2,95,000/-. The total expenditure during 1976-77 was Rs. 4,07,013/- as per the statement sent to the Joint Director, Directorate of Social Welfare, Bahi vide letter No. P.1(1)/76/218/29 dated 5.4.77. This may be looked into and explained the excess over allotment got regularised under intimation to audit.

(Ref. Para No 7 of 1976-77)

Property Registers-

The check of the above register revealed the following irregularities:-

1. Certain items have been shown as issued to other offices of the Social Welfare but neither the orders of the Directorate for this transfer nor the acknowledgement of the receiving official were available on record. In absence of the same the correctness of the entries could not be vouch-as for. This may be looked into and audit advised of the correct position.

Submitt-5
Para No. 5

5

67

6 (5W) 24

A few instances are given below

Particulars	Qty	Description	Date of Issue
1. Surplus	200	Surpl. from ...	6.11.71
2. ...	100	Boys Home ...	2.11.71
3. ...	75	Agri. ...	14.12.71
4. ...	30	Inch. ...	6.5.71
5. ...	30	---	6.5.71
6. ...	30	---	6.5.71
7. ...	30	---	date not given
8. ...	10	Inch. ...	---
9. ...	10	Inch. ...	---
10. ...	10	Inch. ...	---
11. ...	2	Inch. ...	6.5.71
12. ...	100	Surpl. ...	21.11.71
13. ...	2	Inch. ...	---
14. ...	4	Surpl. ...	---
15. ...	30	Inch. ...	---
16. ...	30	---	---
17. ...	10	Inch. ...	---
18. ...	1	Inch. ...	---
19. ...		Surpl. ...	---
20. ...		Surpl. ...	---
21. ...		Surpl. ...	---

Other instances are given below and indicated to visit.

66

7
(54)
28

Order No. 6 (Mat. Date 13 of 1976-77)

Handwritten notes and signatures in circles.

Reimbursement of tuition fees--

As per instructions issued by the Govt. of India w/b Finance, Deptt. of Expenditure, New Delhi O.M. No. 13(6)/511(M)/73, dated 29.11.73 the reimbursement of tuition fees is made to Govt. servants on submission of the particulars and certificates as prescribed along with the receipt for the payment of tuition fees obtained from the schools. This certificate will be obtained by Govt. servant from the head of the school and submitted at the time of preferring the initial claim and subsequently, at the beginning and in the middle of each academic year or when his children are transferred from one school to another.

On scrutiny of the Pay Bill Register it has been noticed that the above noted certificate. In absence of these certificates the correctness of payments made could not be verified, since these payments have not been in accordance with prescribed procedure, they are irregular. The amounts paid may be recovered under intimation to audit.

1. Shri R.L. Gupta, Care Taker	3/76 to 4/76	11/-	22.00
			45.00
2. Shri P.D. Sahni, Cashier	5/76 to 8/76	5/-	15.00
			80.00

1977-78
1977-78.

7

2029/1/7

(Ref. para No. 3 of 1977-78)
Excess drawal of conveyance charges by
Shri P.D. Sahni, U.D.C.-cum-cashier

(a) As per extant order the conveyance charges paid by class III staff are reimbursable upto a maximum of Rs. 50/- per month. While exercising test check of this aspect it was revealed that Sh. P.D. Sahni, U.D.C.-cum-cashier had been drawing conveyance charges in piecemeal bills instead of drawing conveyance charges for a full month in one bill and by this process he had crossed the limit of Rs. 50/- in almost all the months of financial year 1977-78. A sum of Rs. 706.50 has been drawn in excess by him during this year as per details given in annexure 'a' (attached with this report). This may please be looked into and steps taken to recover the amount under advice to Internal Audit.

(b) The above irregularity crept in due to the reason that the staff had been claiming conveyance charges in piecemeal bills instead of one bill for one calendar month. It is, therefore, suggested that D.D.O. should instruct his staff to prepare one conveyance charges bill for a calendar month. This will enable him to ensure that no individual is paid in excess of prescribed limit and a register for conveyance charges claims may also be maintained for this purpose under intimation to the audit.

64

2 (52/121)

8
R-11-11-7

(Ref. para No. 4 of 1977-78)

Require payment of CBA to Sh. sis Ram, Caretaker

Sh. sis Ram, Caretaker was transferred to this institution from 1.1.76. As per his LPC he was getting CBA Rs. 20/- p.m. in r/c his child Mr. Dhari Ram studying in class VI in Lord Inter College, Loni. In support a copy of sanction letter was also received according to which he was sanctioned CBA for the period from 1.7.76 to 31.12.76.

Sh. sis Ram produced two certificates from the school authorities one in Jan./77 and the other in July, 77. In both these certificates the date of birth and date of admission of child was different as shown below:-

Date of Cert.	Date of birth of Mr. Dhari Ram in the school	Date of admission
5.1.77	5.1.63	9.7.75
26.7.77	6.8.63	12.7.75

On the authority of these certificates the CBA was sanctioned to Sh. sis Ram for the period from 1.1.77 to 31.12.77 by supt., CHS while of which was again transferred from this institution to Poo House, Delhi from 13.7.77 (A/N). He had drawn a sum of Rs. 188.40 as CBA as under:-

S.No.	Month	Rate	Amount
1.	10/76 to 6/77	20/-p.m.	180.00
2.	1.7.77 to 13.7.77	—do—	8.40
			<u>Total 188.40</u>

In this connection it is pointed out that

57 10 120
5/12

rating of the employees. However, CEA will continue to be admissible in r/o these children for whom the same was admissible on 31.10.73. In this case the child was admitted in the school on either on 9.7.75 or 12.7.75 as per certificates in the previous institution in which employee was working before his joining this institution. CEA was sanctioned to him from 1.7.75 onwards. Thus, there is not proof that the child was studying in that school or in the same district before 31.10.73. In absence of any proof in this regard the payment of CEA to the extent of Rs. 186.40 in this institution was irregular. Steps may be taken to recover the amount in absence of any justification under advice to Internal Audit.

(b) In the above cited two certificates furnished by the employee from school authorities the date of birth as well as date of admission of the child was different. This shows that at least one certificate was incorrect but this aspect had not been kept in view while sanctioning CEA in this case. Further, according to rules the Head of Office should obtain the certificates from the school authorities independently so as to ensure the genuineness of the certificates but this had not been done in this case. This may please be looked into and matter reported to the education authorities concerned to investigate the cause of issuing incorrect certificates by Loni Inter College, Loni and also to intimate as to which certificate

1978-79

Date No. 9

9
9
L. N. H. 9

-62-

58

11/5/79
HJ

(Ref. para No. 3 of 1978-79)

Dietary Register :-

During the course of checking of attendance registers of students with that of Diet consumption register, it was revealed that as per index and diet register, the ration was given to 268 students whereas the attendance register showed only 267 students on 3.2.79 resulting over drawal of ration of one inmate.

The recovery of one day's ration for one student at prevailing scales may be recovered from the concerned officer under intimation to audit.

THE SCALE OF RATION WAS

A	Atta	300 Grams
	Rice	100 "
	Chick	40 "
	sugar	40 "
	Tea	3 "
	salt	5 "
	Masa la	7 "
	Da l	100 "
	Fuel	100 "
	subzi	250 "
	Milk	235 "
	Gram/roast nut	30 "
	fruit	one

-61-

492
418

Page No. 10
1
Feb 91-10

(Ref. para No. 12 of 1978-79)

Non Brought Forward of balances of Stock Registers in the new stock registers.

During the course of audit of the games stock register it was seen that the Balance entries of the old stock registers were not B/F in the new stock registers which is irregular. A few instances are illustrated below:-

S.No.	Stock Register	Page No.	Item	Balance in Rs.
1.	Games	2	Cricket Bat	10
2.	---do---	3	Soft Ball	16
3.	---do---	7	Volley Ball	24
4.	---do---	11	shot put (12 lbs.)	2
5.	---do---	12	Weight	250
6.	---do---	13	Roundle	185

Non verification of the stock allowed this discrepancy to continue. The physical certification of these stock in question may be done immediately and the correct position of the stocks regulated in the current register. Discrepancies of any kind may be checked and the same got regularised or loss thereof recovered from the defaulting officials. A review of all the remaining stock registers may be undertaken on the above lines if there are balance in the old stock registers and not B/F in the new stock register then the irregularity may be regularised under intimation to Directorate of audit.

487
117

11
11

(Ref. para No. 13 of 1978-79)

Non production of property/furniture items stock register.

During the course of audit the Property/ Furniture items stock register could not be produced for audit the same was stated to have been sent to Deputy Director, Social Welfare vide office letter No. F.2(3) S1 Grah (PC-81)/972, dated 7.1.81 which was asked by the Director of Social Welfare letter No. 4/11/79/DSW/Ett/Vlg/83796, dated 26.12.80 regarding inspection report in respect of Children Home for Boys, Narsala and against complaint of Sh. Q.M. Thorat relating to irregularities committed in respect of purchases made during the year 1979-80.

The results of enquiry may be intimated and the stock register may be made available at the time of next audit.

12
19

(Ref. para No. 14 of 1978-79)

Non distribution of liveries in students which were issued from store

During the course of audit it was observed from the stock register of clothing that the following items of liveries articles were not distributed to students as per distribution record:-

S.N.	Date	Page No. of Register	Item	Qty. issued for distribution
1.	28.8.78	3	shirt	1
2.	28.8.78	3	"	1
3.	19.9.78	3	"	4
4.	27.9.78	3	"	1
5.	4.8.78	14	Marker	1
6.	28.8.78	14	"	1

42 14 116

The circumstances under which there were not distributed need to be explained and not only the children for whom these items were stitched were deprived of the same also both and the stitching charges incurred thereon would be considered as infirmities if these were not actually needed.

8489A-13

Para No. 13

10

(Ref. para no. 15 of 1978-79)

Discrepancy in Issue Register (Liveries)

Variation in receipts/issue of students liveries and non-accountal of balances liveries by the Head Care Taker (who maintains the distribution scale of students liveries).

It was seen that receipts of liveries from the stores does not tally with the distribution record of students liveries and the variation is shown below:-

Sl. No.	Date of issue	Item	Qty issued from store	Distributed as per distribution record	Variance
1.	25.7.78	Nicker	225	224	1
2.	25.7.78	Kamiz	225	224	1
3.	25.10.78	part	100	98	2

A review may be undertaken and the variation in issue/receipt of liveries may be calculated. The amount of the variation in liveries, if any, be recovered from the defaulter official and deposited in Govt. account under intimation to audit.

8489A-14

Para No. 14

14

(Ref. para No. 16 of 1978-79)

Clothing Stock Register

During the course of audit the following irregularities were noticed:-

balance of old stock register were B/P in this new (current) register but the certificate to this effect that all the balanced items have been B/P in this register was not recorded. In the absence of this certificate the correctness of Balances B/P items could not be verified. Please confirm that all the items have been duly brought forward and if so the needful may be done and compliance shown to next audit

for ph

(b) It was seen from page No. 109 of the clothing stock register that 225.50 Mts. was subtracted from the balance with the remarks that the same was issued to sheltered work shop for physically handicapped, Ramesh Nagar vide receipt issue voucher dated 1.8.78. While going through the issue/receipt voucher dt. 1.8.78 it was observed that only 225.00 Meters Poplin was issued instead of 225.50. As such there is a difference of 50 cms. The amount of the same may be recovered from the defaulters and deposited in Govt. account under intimation to audit.

(c) It was also noticed that cloth was sent to sheltered workshop, Ramesh Nagar and T.C.P.C. Punjabhi Bhai for stitching Kamif, dikker, Pant, Kuchha, Banyan and pajamas and other cloth subtracted from the balances and the payments were made after taking the finished articles.

In this connection the following points needs elucidation:-

114
456

finished articles as per the measurements of each variety of stitched cloth viz shirt, pajamas etc. In the absence of any such account having been rendered by the sheltered workshop or TCPC the correctness of consumption of the entire quantity of cloth cannot be considered to be authentic.

21. By the above process if any surplus quantity of cloth remain unaccounted that has got to be taken back, and held on charge.

The account of the ~~work~~ consumption of cloth with reference to items stitched may be now please be obtained and shown to next audit.

1979-81

Para No. (15)

(Ref. para No. 1(a) of 1979-81)

Violation of G.F.R. instruction regarding purchase

Under Rule 15(1) of the G.F.R. orders should be placed only after tenders have been invited. Further, under note to para 16 of the Annexure tenders should be invited for the purchase of articles or groups of articles costing more than Rs. 250/- (Rs. 500/- now) on each occasion in order to avail of the benefit of competitive rates offered by different firms, but it was seen during the scrutiny of the records of the institution, that the instructions on the subject were totally disregarded as no records regarding quotation and selection of the firm of the lowest quotation was shown to audit in the purchase of 125 pairs of towel

15
P. 15
P. 15

56

1/

44/24

(S.V. No. 1175) From M/s Amrica Fabrics, Nangloi, Delhi. Thus the Govt. was deprived of the benefit of competitive rates and also violated rule 15(1) of the G.F.R. Reasons for not purchasing the articles after observing usual formalities may be explained to audit and the purchases may be regularised by obtaining ex post facto sanction of the competent authority.

~~para 20.~~ (B) (Ref. para No. 1(b) of 1979-81)

splitting of purchases in order to avoid the the purchase instruction under G.F.R.

The scrutiny of contingent Bill No. CB/105 CHB/80-81 dt. 3/81 revealed that the following articles were purchased on the same date i.e. 13.3.81 from the same supplier M/s J. G. Singh by obtaining separate bills for different articles, so that invitation of tenders/ quotation may be avoided:-

<u>Sl. No.</u>	<u>Articles</u>	<u>Amount</u>
1139	10 tubelights	249.50
1140	100 battery Cells	240.00
1141	15 padlocks	247.50
1142	4 Battery (Eveready)	208.00
1143	60 Tooth powder (black)	246.00
Total Rs.		1191.00

The above description clearly proves that purchase of articles was limited upto Rs. 250/- although the total purchase was for Rs. 1191/-.

Improper maintenance of Dietary Stock Register

The scrutiny of Dietary Stock Register for the years 1979-80 and 1980-81 revealed the following discrepancies:-

(a) Entries regarding issue of Dietary articles were not found done regularly in following cases:-

<u>Year</u>	<u>Page/s</u>	<u>Date of issue</u>
80-81	13	11.2.81, 21.2.81 and 17.2.81
	19	21.2.81 and 17.2.81
	28	12.2.81, 20.2.81, 21.2.81, 17.2.81 and 23.2.81
79-80		73.500 kg. Atta issued on 29.11.79 was reduced from balance on 18.12.79

(b) Balances were never checked by an official other than the store keeper resulting in excess/shortage of stores. Moreover, there was no attestation of G.O./Suptt. regarding issue of dietary articles on the stock register as is evident from the following cases:-

Slip Page 38 (1980-81)

<u>Dt. of issue</u>	<u>O.B.</u>	<u>Qty. issued</u>	<u>C.B. shown</u>	<u>Actual balance should be</u>	<u>Excess/short</u>
9.2.81	1584.500	46.000	1568.500	1538.500	30kg. excess
"		5.000	1563.500	1533.500	
10.2.81		5.000	1558.500	1528.500	
"		46.000	1492.500	1482.500	10kg. short
11.2.81		45.500	1447.000	1437.000	
12.2.81		5.000	1442.000	1432.000	
"		5.000	1437.000	1427.000	
"		45.000	1392.000	1382.000	
13.2.81		135.000	1257.000	1247.000	
"		15.000	1242.000	1232.000	
16.2.81		50.000	1192.000	1182.000	
17.2.81		89.000	1103.000	1093.000	
"		10.000	1093.000	1083.000	
19.2.81		44.5000	1048.500	1038.500	

-54-

42M

This 11 kg. of fuel was shown in excess on 19.2.81 with reference to actual balance.

Coal page 40 (1980-81)

<u>Dt. of issue</u>	<u>O.B.</u>	<u>Qty. issued</u>	<u>C.P.R. shown</u>	<u>actual balance should be</u>	<u>Excess/short</u>
28.281	1236kg.	120kg.	1176kg.	1116kg.	60kg. excess shown

In this context the following points needs to be elucidated :- 1) How the Qty of 17.2.81 at page No. 13,19,28 was deducted later on after 4 days, 2) How the Qty of Atta (1979-80) 73,500kg. issued on 29.11.79 was deducted from the balance ~~at that time~~ on 18.12.79 i.e. after 20 days, 3) How the Qty of fuel and coal was shown in excess as 11kg. and 60 kg. respectively, 4) There were no signature of recipient on the indent, 5) There were no order of supdt. regarding issue of store articles (for ref. indents (Dietry) 1980-81), 6) Entries regarding issue of store were never attested by supdt/O.D on the stock register.

The above facts clearly show that the entries in the stock register were not being made regularly. Reasons for not making entries in stock register and other discrepancies pointed out above may be explained to audit. In future such practice may be stopped and records completed as and when the transaction takes place.

Para No. (17) (Ref. para No. 3 of 1579-81)

Recovery of Rs. 200/-

While going through the dietary indent and stock register, particularly for 12/79 and 2/81 and rest in general, the following observations were made:-

(a) 1979-80

412

Item	Page	Date	Qty. issued as per indent	Stock entry	Excess/short	Amt.
Dal Ahar	19	19.12.79 26.12.79	M1 M1	11.950 11.950	23.900 excess	rate not mentioned
Subzi		28.12.79	M1	60 kg. 20 kg. subzi p.kg. and 40 kg. subzi @ 0.78p.kg.	10.800 excess	28kg. excess issued
		29.12.79	M1	120kg. 38 kg. subzi and 82 kg. subzi		129.96

1980-81

Dal Moth		19.2.81	10.400	10.500	100gm. excess	0.44
Lobia		11.2.81	M1	10.500	10.500 excess	49.75
K. Oil		7.2.81	0.500ml	1 ltr	0.500ltr excess	0.82
		16.2.81	M1	3.500ltr	3.500ltr excess	5.78
					1.6 p.ltr	
Wair Oil		4.2.81	M1	1.200lt	1.200lt. excess	14.25
					11.80p.lt.	

(b) Balance of the following articles were wrongly shown in the register

<u>1980-81</u>	Date	Balance shown	should be	Excess/short
Lobia	11.2.81	250.000	251.400	1kg. short @ 4.70

1979-80

Sugar 1/3	15.12.79	M1	* 1 kg.	1kg. short @ 3.29
-----------	----------	----	---------	-------------------

Recovery, after due verification of Rs. 208/- approx. alongwith the cost of Ahar (1979-80) be effected under advice to audit.

- 22
39/12
- 51
3. Dietary Indents March 81
 4. Distribution Register Clothing Bedding 1979-81
 5. Inmates attendance register
 6. Distribution register for books and stationery to the inmates
 7. Record relating to the disposal of container in which dietary articles such as Atta, Ghee, Milk etc. were being brought to the Institution
 8. Contract Register, Milk and Barber
 9. Contract in r/o flour
 10. Library record
 11. Liveries account
 12. H.R.A. Certificate 79-81
 13. Spouse Information.

1981-85

Para No. 21 (Ref. Para No. 1 of 1981-85)

Irregular issue of socks

On going through the record it was observed that 250 pairs of socks were purchased on 7.12.83 vide bill No 360018 dated 7.12.83 which were shown as distributed amongst the children on 17.1.84. Later on 96 pairs of socks were purchased as on 13.1.84 vide bill No. 304661 dated 13.1.84 which were shown as distributed on the same day i.e. 13.1.84 by the DDO. as per remarks given therein without placing any indent by the caretaker and signature of the recipient were not obtained in token of having received the socks. It is not understood as to how 333 pairs of socks were shown as distributed when the actual strength of the children on both the dates were not more than 280 and how 96 pairs were shown as distributed on 13.1.84 after 17.1.84.

It appears that the socks were not actually distributed on 13.1.84. schedule for the issue of such items was not produced to audit for verification. Hence no justification for the issue could be given.

The circumstances leading to the excess issue.

Non accountal of articles

A scrutiny of General articles register for 1981-82 revealed that as per entry at page 102 in the register 3 brief cases were purchased for Rs. 2401/- vide bill No 414 dated 24.3.82. The brief cases were shown issued in the names of the following officers on 30.3.82:-

<u>Sr. No.</u>	<u>Name of the official</u>
1.	Sh. K.L. Sharma
2.	Sh. P.D. Sahni
3.	Sh. Mohan Pal Singh

Column 13 of the register (initials of recipient) in r/o Sh. K. L. Sharma was found blank.

ii) As per entry at page 69 of the register 20 Mtrs Jute Bassi was purchased from Warela for Rs. 471.00 vide Bill no. 1368 dated 13.11.81 and the same was shown issued on 24.11.81 to Sh. K.L. Sharma, but column No. 13 of the register (initials of recipient) was found blank.

iii) As per another entry on the same page (No. 69) 100 meters Bassi was purchased for Rs. 95/- vide Bill No. 393 dated 23.5.81 and shown issued on 23.5.81 in the name of Sh. Rahish Ahmed. But Column 13 of the register (initials of recipient) was found blank.

As mentioned above, the recipient of the articles had not signed on the column provided for the purpose, it transpires that the articles were not issued to them. The cases may be investigated thoroughly and if any official(s) is found to have mis-used the Govt. property, recovery of the cost of these articles may be effected from their immediately inter-alia taking necessary action against them as may be deemed fit by the

22
22

Case H-21

-5-

23
107
SV

49

24

37

Para No. 23 (R of. No. 3 of 1981-85)

Excess holding of clothing items

23
8089H2

It was noticed that huge quantity of the items as per detail given below were already lying in stock whereas, items of the similar nature were also purchased during 1985, which were not at all used during this period. From the transactions, it is evident that the ~~xxxx~~ purchases were made to in order to utilise the budget allotted for the purpose. It is therefore, felt that the items purchased were not at all required for the children home but simply purchased to exhaust the Budget. The expenditure thus incurred on the items has been viewed as ~~xxxx~~ infructuous expenditure.

Please explain the circumstances under which the excess purchases were made without anticipating their consumption.

Sr.	Name of items	Balance as on	fresh purchase as on	Issued	Bal	stoc Reg. CAB 83-86
1.	Bushirts/shirt Sutti	800 on 24.8.85	417 on 21.11.85	175	1042 (from 12.12.85)	P/3
2.	Nicker Sutti	204 on 24.8.85	---	---	204 (from 24.8.85)	P/5
3.	Pant Sutti	269 on 9.10.85	93 on 23.2.85	---	362	
			321 on 20.3.85	542	683	
			449 on 21.11.85	540	143	
				---	592	
				175	417	
4.	Kuchhae	1275 on 24.8.85	810 on 21.11.85	---	2085	P/16
				347	1738 (from 21.12.85)	

-47-

20

35/2

It was also noticed that items of different types viz. Grossy fruit/vegetable, pulses, general items were purchased from M/s S.G. Singhal of Warala amounting to Rs. 43016/- without calling any quotations during the period 1981-82.

In all the above cases sanction of the competent authority may be obtained to regularise the transactions.

Para No. 25 (Ref. para No. 5 of 1981-85)

Non-receipt of 120 meters of tarrycott for Rs. 4804.20

While checking the clothing and bedding register for the year 1980-81 to 1982-83, it was noticed as per entry at page 86, that 120 meter tarrycott was purchased from WTC Ltd., Tagore Garden, New Delhi vide Bill No. 4497 dated 22.3.82 for Rs. 4804.20 for safari suits. The cloth was found received by Sh. Mohinder Katyal, Tailor Master as per signature in column 13 of the register. But from the record it was revealed that the safari suits were not received back by the institution after stitching from the Workshop. The matter may be investigated and result thereof intimated to Dte. of Audit alongwith all other cases of similar nature.

Para No. 26 (Ref. para No. 6 of 1981-85)

Contingent Charges

1. On verification of the contingent Bills No. 82 of dated 31.3.84, it was deficiated that a sum of Rs. 95/- was spent as taxi charges on 15.11.83 by Sh. Jagat Ram from Warala to Ramesh Nagar for handing over the cloths for sewing children's uniform and the same were taken back after sewing from Ramesh Nagar to Warala in which Rs. 65/- was paid as taxi charges.

-46

~~103~~ 342

Please intimate the quantity of cloth which could justify its carriage by taxi. As also explain that why there has been a difference of Rs.30/- when the distance was the same and the same mode of conveyance was used in both the journeys.

2. A sum of Rs. 60/- was paid to Sh. Daulat Ram vide CB No. 5 dated 13.5.83, who performed journey from SBI to office by taxi, but the reason for hiring the taxi were not mentioned in the claim. Please investigate and results intimated to audit or the amount in question may be recovered from the individual.

3. An examination of CB No. 3 dated 5.5.82 revealed that the conveyance charges of Rs. 101.50 was paid to Sh. P.D. Sahni instead of Rs. 50/- The balance amount of Rs. 51.50 may be recovered under intimation to audit. All the cases for the period 1981 to 1985 may be explained and over payment, if any, may be recovered from the concerned individuals under intimation to audit.

4. It was also observed that a sum of Rs. 45/- was paid to Sh. P.D. Sahni as taxi charges for encashing a cheque amounting to Rs. 1312.30 vide CB No. 12 of 12.6.81 from SBI, Old Sectt. to Harela. Since taxi charges is not permissible for such a petty charge scooter charge be recovered and be deposited in Govt. account.

5. Sh. Hari Ram, peon of the institution was paid Rs. 60/- as taxi charges for bringing stitched articles, which is not in order. This needs be justified.

6. Recovery of Rs. 45/-

Sh. Daulat Ram was paid Rs. 45/- each as taxi charges on 23.10.81 and 31.10.81 for bringing cash amounting to Rs. 15725/- from SBI, Old Sectt. to Harela, but from the

-45

28

above named individual on 31.10.81 and as such a sum of Rs. 45/- be recovered from the official under advice to audit. Further the payment made on this account needs elucidation.

Para No. 27 (Ref. para No. 7 of 1981-85)

Non receipt of stores from Kendriya Bhandar

200 Anrele T-Shirts were purchased from Kendriya Bhandar, Central Govt. Employees stores on 30.3.1983 for Rs. 11970/- vide bill No. 7873 of 30.3.83 (CB 96 of 82-83), out of which T-Shirts of Rs. 1400/- were found to be of inferior quality and as such a credit of Rs. 1400/- was afforded by the Kendriya Bhandar as per entry on the Pass Book to purchase any material against the credit.

But on verification, it was revealed that no stores items have so far been purchased.

Necessary action either to purchase the articles or get a refund of the amount may please be taken immediately.

Para No. (Ref. para No. 8 of 1981-85)

Irregular Recovery from the Cashier

While checking the acquittance roll for the period 1981 to 1986, it was noticed that, Mr. Ram Pat Singh (JDC), Cashier was paid Rs. 414.40 as Cashier allowance vide bill No. PB-49 dated 25.11.85 as per his signature obtained at P/97 in token of being received the payment. Later on the revenue stamp affixed therein was defaced and a sum of Rs. 414.40 already paid to him was recovered and accordingly deposited in SBI, Old Sectt. vide Challan No. 'N11' dated 2.1.1986.

It is not understood as to how this was done without the constant of the competent authority. Then the approval of the Director, Social Welfare had already been on record to allow him cashier allowance.

101
321
Following information may please be supplied:-

- (1) What was the reason for defacing the Revenue stamp?
- (2) How recovery was effected from his pay and allowance after payment as Cashier allowance?
- (3) How the official was debarred from the allowance without the consent of the Competent Authority?
- (4) Under whose orders he has been removed to work as Cashier?
- (5) Whether the new Cashier has executed any Bond as per Rule 270 G.P.R.?
- (6) With whose order the new Cashier has been assigned the job of Cashier?

Para No.

(Ref. para No. 9 of 1981-85)

Loss of stores

29
29
Res H-26
Following items of stores were stolen from the institution during 1983-84 for which necessary report was lodged with the Directorate of Social Welfare and P.I.R. was also lodged with the Police Authorities at Narela. No final decision to write off the loss and to fix the responsibility on the staff has so far been taken by the Directorate. It is desirable that efforts may be made to get the loss regularised or otherwise recovery be effected from the defaulting officials under advice to audit.

1.	Shirt (Cotton)	38
2.	Underwear	71
3.	Pant (Terrycot)	36
4.	T-shirts	131
5.	Canvas shoe	22pairs.

Para No. 30 (Ref. para No. 10 of 1981-85)

Non-verification of remittance

30
Res H-27
The following amount was remitted by the J.O. Children Home for Boys (Beggars), Narela in P.O XI which could not be verified, although the P.O was requested by the

-45-

30
100 31/6

Audit Party on 6.6.1986. This may be got verified by the AO No. XI and the verified copy be sent to the Directorate of Audit:-

<u>Date</u>	<u>Amount</u>	<u>Head of A/C</u>
27.3.84	813.85	228-B-4(4) 4(2)

Para No. 31 (Ref. para No. 11 of 1981-85)

Spouse information

Spouse information in respect of the following officials have not been furnished. Necessary information on the prescribed form may be obtained and forwarded to Directorate of Audit:-

1. Sh. Kewal Sweeper
2. Sh. Raj Singh Caretaker
3. Sh. Balbir Singh --do--
4. Sh. Virender Singh --do--
5. Smt. Sankuntala Devi Basic Teacher

Para No. 32 (Ref. para No. 12 & 13 of 1981-85)

Non-Production of Record

The following documents were not produced to audit for verification. Necessary action may be taken to trace them and shown to next audit:-

1. Deposit register ~~xxxxx~~ for the period April 1981 to Jan. 1985;
2. Distribution register of clothing and bedding items issued to children;

Non-Production of Record

The following documents were not found maintained by the institution. Necessary steps may please be taken to maintain them and shown to next audit:-

1. Short Term Advances Register
2. Historysheet of cycle

38

33

32 30/2

(Ref. Memo No. 3 dated 7.1.1991)

Recovery of Washing Allowance

Scrutiny of the record revealed that the following officials were on leave (other than CL) for the period noted against each and during leave they were allowed to draw washing allowance for which they were not entitled to draw under the rules on the subject:-

Sl No.	Name & Designation	pd. of leave	Amt. to be recovered
1.	Mr. Harish Chandra, Cook	1.12.85 to 31.12.85	Rs. 12/-
	<i>Partly settled in view of records deposited with Ref dt 13-4-86</i>	(1.12.85 to 2.5.86)	
2.	Mr. Maqsood Ali, Chowkidar	31.10.85 to 6.2.86	Rs. 22/-
3.	Mr. Kishan Chand, Caretaker	(a) 1.11.83 to 31.12.83 (b) 18.7.87 to 15.4.87 (c) 3.3.88 to 27.3.88	Rs. 50/-
Total			Rs. 85/-

Therefore, the payment of washing allowance to the officials mentioned above is irregular and needs to be recovered from them (as per recovery of amount noted against each) after necessary verification from the record and compliance shown to audit. All other similar cases may also be reviewed.

Para No. 3
33

72/

34
38
34
86
29/k

Para No. 4

(Ref. Memo No. 5 dated 7.1.1991)

EL/HPL Account

Scrutiny of service books/leave A/c of
Mr Raj Kumar. Peon revealed that his date of entry
into Govt. service was 11.12.82. As per rule
27 of CC (Leave) Rules, 1972 credit of EL
is given for each completed calendar month
service @27 day and as such this official
was not entitled to get credit of EL for
December, 1982, whereas the same was allowed.
Leave a/c of this official may be recast
in the light of above observations and
compliance shown to Audit.

2. Scrutiny of service book/leave account
of Mr. Virender Singh, Caretaker revealed
that the maximum limit of EL (which was 180
days prior to 1.7.86 and after that 240 days)
was enhanced from 1.7.84 which is irregular
and leave account of this official needs to
be recast under intimation to Audit. All
other similar cases may also be reviewed.

3. Scrutiny of HPL account of Smt.
Phoolpati, PTI revealed that the same is
not being maintained according to rule 29
of CC (Leave) Rules, 1972. Needful may
now be done and compliance shown to Audit.
All other similar cases may also be reviewed.

35

28 23 28/2

All other similar cases may also be reviewed on the above lines and result thereof intimated to Audit.

Para No. 7 (Ref. Memo No. 8 dated 10.1.1991)

Contingent Bills

Scrutiny of the contingent bills for the period from 1985 to 1990 in general revealed that the following purchases were made as per their details are as under:-

CB No. 90 dated 24.3.90 for Rs. 1843/-

Sl. No.	Vr.No. & date	Particulars	Amount
1.	468 dt. 3.3.90	purchase of Iron Net 80 sq. feet	Rs. 440.00
2.	469 dt. 8.3.90	purchase of Iron Net 75 sq feet	Rs. 412.00
<u>CB 95 dated 17.3.90 for Rs. 2371/-</u>			
3.	529 dt. 24.3.90	purchase of Iron Net 80 sq. feet	Rs. 440.00
4.	532 dt. 25.3.90	---do---	Rs. 440.00
5.	534 dt. 26.3.90	---do---	Rs. 440.00
6.	568 dt. 30.3.90	---do---	Rs. 440.00
7.	570 dt. 29.3.90	---do---	Rs. 440.00
<u>CB 103 dated 31.3.90</u>			
8.	567 dt. 29.3.90	purchase to Matka (Big)	Rs. 480.00
9.	578 dt. 24.3.90	purchase of 12 Matka and 16 Gurai	Rs. 468.00
10.	587 dt. 24.3.90	16 Big Matka	Rs. 480.00
<u>CB 108 dated 31.3.90</u>			
11.	597 dt. 30.3.90	purchase of 5 kg. Wheat	Rs. 450.00
12.	598 dt 31.3.90	---do---	Rs. 450.00
13.	600 dt 31.3.90	Repair 10 folding bed @ Rs.20/-each	Rs. 200.00

34

27 30

92

27/2

15.	Vr. No. 601 dt. 28.3.90	purchase of Iron stand for Matras (five @ Rs.90/-each)	Rs. 450.00
16.	602 dt. 30.3.90	-----do-----	Rs. 450.00
17.	603 dt. 29.3.90	purchase of 14 Marble plant pots	Rs. 490.00
18.	604 dt. 30.3.90	-----do-----	Rs. 490.00

From the above it is clearly evident that the above mentioned purchases were made in a particular month i.e. too in a piece meal avoiding to observe the codal formalities as required under the GFR. The reasons for not observing the codal formalities may be elucidated to Audit. All other similar vouchers may also be reviewed on these lines and result thereof intimated to Audit.

P. Scrutiny of CB No. 94 dated 25.3.90 and CB No. 103 dated 30.3.90 revealed that repair work was carried out got done in a piece meal in a particular month which shows that this was done only to avoid to observe the codal formalities as required under the GFR. The details of repair work done are as under:-

CB No. 94 dated 25.3.90 for Rs. 3268/-

<u>Sl. No.</u>	<u>Vr.No. & date</u>	<u>Particulars</u>	<u>Amount</u>
1.	497 dt. 20.12.88	Repair of Almiran	Rs. 450.00
2.	503 dt. 5.2.89	----do----	Rs. 450.00
3.	508 dt. 5.3.89	----do----	Rs. 370.00

CB No 103 dated 30.3.90 for Rs. 6789/-

4.	572 dt. 24.3.90	Repair of 4 Almiran	Rs. 488.00
5.	574 dt. 30.3.90	Repair of wooden Articles	Rs. 465.00
6.	575 dt. 29.3.90	----do----	Rs. 375.00
7.	581 dt. 2.3.90	----do----	Rs. 366.00
8.	582 dt. 26.3.90	Repair of	

33

(228) 26/4

On close perusal of the above said vouchers also revealed that a requisite certificate with regard to repair of work done was not recorded in body of the bill/vouchers by the official/officer responsible for it. Moreover, no repair register has been prepared for the purpose.

Reasons for not observing the usual formalities may also be elucidated to Audit. All other similar vouchers may also be reviewed on these lines.

3. Scrutiny of the CB No. 94 dated 25.3.89 and CB No. 102 dated 30.3.90 revealed that payments were made to M/s Kapil Hair Dresser & other dealer of Wavela in connection with hair cuttings of inmates of this institution. The details of the bills/vouchers are as under:-

Sl. No.	Vr. No. & date	Particulars	No. of Inmates	Amount
1.	499 dt. 10.3.89	Hair cuttings	63	Rs. 151.20
2.	500 dt. 1.5.88	---do---	68	Rs. 180.70

(*This amount was drawn from P.A.O on 31.3.89 and was actually paid to the party S.C. Rama Hair Dresser on 28.3.90. Reasons for disbursing the payment for about a year may be elucidated to Audit, as this payment should have been refunded to Govt. account after lapse of three months.

CB No. 102 dated 30.3.90 for Rs. 153/-

3.	558 dt. 26.2.90	Hair Cutting for 11/89		Rs. 178.75
4.	559 dt. 26.2.90	---do--- for 10/89	48	Rs. 132.00
5.	560 dt. 26.2.90	---do--- for 9/89	58	Rs. 159.50
6.	561 dt. 26.2.90	---do--- for 8/89	66	Rs. 181.50
7.	562 dt. 26.2.90	---do--- for 3/90	80	Rs. 220.00
8.	563 dt. 13.3.90	---do--- for 2/90	82	Rs. 225.00
9.	564 dt. 26.2.90	---do--- for 12/89	73	Rs. 200.75

(28)

44
98
25/1

On close perusal of the above said vouchers revealed that the list of inmates were not found attached with the bills duly verified by the concerned responsible officer and it was also not certified by any officer in the body of the bills that hair cuttings were actually done. Therefore the above said vouchers may please be reviewed with ref. to the attendance registers of the inmates and in case of any discrepancy is noticed, the same may be removed and compliance shown to Next Audit. All other similar vouchers may also be reviewed.

Para No. 5 (Ref. Memo No. 9 dated 14.1.1991)

Non Utilization of the post of a driver

Scrutiny of the record revealed that the post of a driver was created during the year 1988 in this institution but no vehicle was provided. Since the date of creation of the post till to date the said post is being utilised for salary purposes only. The purpose of creating the post is defeated by allowing the above arrangement for an indefinite period. The object of creating the post is to provide facilities to inmates of the institution and also to reduce the expenditure on a/c of conveyance charges on inmates and cartage etc.. In the absence of vehicle, the creation of post of a driver is meaningless.

In view of the above, either the arrangement of ~~xxxx~~ diverted capacity may be discontinued forthwith or the post of a driver be abolished essentially when the institution is ~~re-~~

Para No. 5
p. 28
p. 29

Para expires
15/04/1991
date 16/1/15

15/1/15

to audit. In this connection bill No. CB/53
CHB(B) Warala, Delhi dated, 6.12.89 for Rs.
1194/- may also be seen which is exclusively
for conveyance charges/cartage etc. There
are also other vouchers vide which such
types of expenditure were incurred.

(Ref. Memo No. 10 dated 14.1.1991)

Non-Maintenance of Conveyance Register

Scrutiny of the record revealed that
maximum number of officials of this institution
are being paid conveyance charges every month
for which no proper record has been maintained in
order to examine the admissibility of the claim
preferred by them. In the absence of proper
maintainance of the said register proper and
effective check could not be applied for
justification of the claims preferred by the
individuals. within the limit prescribed for
each month. Therefore, a conveyance register
should be maintained by allocating pages
according to the numbers of employees and
amount preferred by each employee must be
entered for the purpose of examining the
limit prescribed under the rules and
compliance may accordingly be shown to next
Audit.

Para No.

Page No. 133/41
P 37

Para No.

38

30

25/1

10 Non-Verification of Remittances

(12)
Present by

The following payments were deposited
by the DDO, Children Home for Boys (Beggars),
Warela, Delhi - 40:-

<u>Sl No.</u>	<u>Date</u>	<u>Particulars</u>	<u>Amount</u>	<u>Head of A/c</u>
1.	31.3.86	Balance amount from ACB	Rs. 286.26	"288" Social Security
2.	31.3.86	Amcison of empties	Rs. 926.00	"088" Misc. Social Security
3.	31.3.86	---do---	Rs. 1070.00	---do---
4.	20.2.87	---do---	Rs. 1830.00	---do---
5.	20.2.87	Balance amount from ACB	Rs. 107.54	"288" Social Security

A reference was made to PAO No. XL, Old Sectt.,
Delhi, in connection with verification of above
remittances, but ~~nothing~~ the same has not been received
as on the date of concluding of the audit. Needful
may now be done and compliance shown to Next audit.

~~22/1~~
22/1

Para No. 78 38 P-39 Uu Rest 35 Non-Production of record

The following documents/record were not produced to audit for verification. Necessary action may be taken to trace them and shown to next audit.

1. Income Tax Calculation sheets

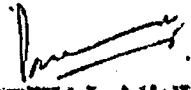
- i. Sat. Devki Dahiya, Craft Instructor 1989-90
- ii. P.K. Mehra, Superintendent 1989-90
- iii. All Income Tax Calculation sheets 1986-87
- 2. History sheet of Television
- 3. IR-5 Register
- 4. Attendance Register of inmates 1985-90
- 5. Bonus Bill 1985-86
- 6. CB No. 105/89-90
- 7. A CB No. 1, dated 23.3.89 for Rs. 9595/- encashed on 31.3.89
- 8. Spouse information in r/o of the officials mentioned in the enclosed list have not been furnished.
- 9. Budget Allocation as well Expenditure figures for the year 1985-90

(B) Non-Maintenance of Record

The following record/registers are not being maintained in this institution which may now be maintained and compliance shown to next audit:-

- 1. Contingent Register
- 2. OA Register
- 3. Increment Register
- 4. LIC Register

Comments regard Scheme are also enclosed.


INTERNAL AUDIT OFFICER
Dts. of Audit.

5
2/11

DIRECTORATE OF AUDIT
GOVT OF NCT OF DELHI
BALA ROAD, NEW DELHI

Part II

38 (P-4)
Para No. 1 (Ref Memo No. 1 dte 26.8.98)

During the course of audit following shortcomings were noted:-

1. Checkers initials in token of having checked the entries made during 3/97 to 8/97 have not been done.
2. Abstract of pay bills at the end of PBR not filled.
3. GPF No. not mentioned at the column prescribed for the purpose in some cases.
4. Deduction of Rs.20/- was made from the pay bills of Sh. P.K.Mehra, Supdt. for 12/97 instead of Rs.25/- for Medical charges contribution.
5. Sh. Raghbir Singh case taker drawn GPF advance which was to be recovered in 25 instts. @Rs.30/- each wef 5/97. But no deduction is being made after 7/97.

DDO/HCO is requested to clarify the same.

41
Para No. 2 (Ref memo No. 2 dtd 26.8.98)

While scrutinizing the income tax calculation sheets for the year 97-98 following observations are made.

- i) It was observed that income tax was deducted from the eligible employees at the end of financial year i.e., from the Feb month. As per rule on the subject the income tax should be calculated on the basis of average income and deducted proportionately in each month. This system should be adopted to avoid interest in future.
- ii) Income tax calculation sheet of Sh. P.K.Mehra is not correct as per the entries of PBR. The same be corrected and shown to audit.

42

83 (27)

Para No. 5 Ref Memo No. 5 dtd 27.8.98

As per rule 270 read with GIO decision below rule 276 of GFR every govt official who is entrusted with the work of handling cash would furnish a security/fidelity bond on form 31 to ensure the ~~supply~~ safety of govt. cash. But in this office it was noticed that this has not been done. It was allowed to handle cash without furnishing of requisite documents.

It is suggested that these documents be obtained from the cashier to ensure the safety of govt. money.

PARA No. 5 Ref Memo No. 6 dtd 28.8.98

Cash B O O K

42

During the test check of the cash book for the year 97-98 in r/e CHB Narela, Delhi the following discrepancies were noticed:-

- i) Headwise detailed summary of the undisbursed amount at the end of each month has not been recorded in the cash book. This may please be done now under intimation to audit and noted for strict future compliance.
- ii) Daily totals of the cash book are supposed to be checked by some responsible subordinate other than the writer of the cash book. This has not been done in this office. The same may please be done now and compliance shown to audit.
- iii) Cuttings and overwritings are not allowed in the cash book. It has been seen that correcting fluid has been used quite often (3/97, 5/9/97, 6/9/97, 8/9/97, 10/9/97 and 11.9.97) To strike out incorrect entry, a red line should be drawn across the incorrect entry and correct entry should be recorded. The cash should be written with due care and cuttings and overwritings should be avoided.
- iv) Receipt of the bills passed by the PAO has not been entered individually. The entries has been made according to the cheques issued by the PAO. It should be noted for strict future compliance that bills on the receipt side of the cash book should be entered individually.
- v) Govt. money received should be deposited in the govt. account immediately without delay. But here in this office Rs.410/- Rs.540/- and Rs.514/- had been received on 5.8.97, 25.10.97 and 29.11.97 respectively. But these amounts were deposited

Para No. 67 Ref Memo No. dtd 28.8.98

Subject:- Contingent Bills

During the course of test check of the Contingent bills for the year 97-98 in r/o CHB Narela, Delhi, the following discrepancies were noticed:-

1) As per GFR 1963, for any purchases above Rs.500/- and below Rs.50000/- limited tender enquiry may be resorted to and for the purpose the procuring officer shall maintain a list of suppliers of known reliability and he will ask the quotations from them only except in the case of proprietary items. Here in this office such list is not being maintained. The official letters requesting for sending the quotations have not been sent to the suppliers. Although quotations have been obtained for every purchases yet sometimes Super Bazar, Kendriya Bhandar and other co-op stores were not contacted. It has also been seen that sometimes the purchases have been executed on the basis of the comparative statements of other institutions of the Social Welfare.

Sometimes the suppliers who have supplied the goods to CHB are not regd. with the Sales Tax Dept. and so the evading of the Sales Tax cannot be ruled out.

2) Bill No. 201 dtd nil Rs.20195/-

Hawai Chappals and Tennis Shoes worth Rs.20195/- have been purchased through M/S. Agarwal Sales Corpn. The supply order should have been placed to M/s. Bata India Limited directly and not to the trader. Reasons for the same may please be explained to Audit.

3) Bill No. 234/97-98 Rs.28787/-

Payments have been drawn

8/18/98

and not on the letter pad. It should be noted for strict future compliance.

4) It has also been noticed that many a times purchases have been made through M/s. Yasin Mistry. M/s. Yasin Mistry has issued the Kaccha Bills. These cash memos have simply been stamped, 'M/s Yasin Mistry'. It should be noted that cash memo/bills should be obtained on proper format only. It should be noted for strict future compliance.

5) M/s. Ultra Security Agency/Service have been hired for the security guards. The agency has charged for the services of 3 supervisors and 9 security guards every month irrespective of the absences. No money has been deducted for any absences. Also the attendance register was not produced despite repeated requests. Clarify please.

6) Every Contingent bill is to be supported by Expenditure sanction, conveyed or accorded by the Head of Office. Here in this office, some of the contingent bills have been found without the expenditure sanction. Please Clarify.

Contingent Register is not being maintained in this office. So it could not be ascertained as to how much expdr. has been incurred on a particular item. Please clarify.

Para No. 8 Reference No. 7 dt 28.8.98

Sub Dietary Store Register.

During test check of the Dietary Stock Register, the following discrepancies were noticed:-

1) Physical Verification has not been carried out whereas as per rules, the physical verification should be carried out quarterly by the Head of Office/ Officer incharge.

2) On 19.6.97 the balance of Pulse was 326.75 kgs out of which should have been 309.75

Left
2/20/98

45
338

(3) 17/11

3) From 1.5.97 to 17.5.97, Sugar had been issued more than the prescribed quantity by 40 gms resulting in total overissue of .680 gm. So the cost of .680 kgs. of sugar may please be recovered from the erring official and deposited in the govt treasury under intimation to audit.

4) On 26.1.98 the balance of milk powder was 25.05 and after issuance of 4.150 kgs the balance should have been 20.900 kgs whereas the stock register shows 24.635 kgs. Please clarify.

Para No. 9 ref memo No. 9 dtd 1.9.98

Subject:- Pay Fixation

As per govt of India Ministry of Finance dept of Expend. OM No. F.13(2)/19/92 dt 7.4.95 the pay scale of Rs.775-12-955-EB-14-14-1025 was merged in the new scale of Rs.775-1150 wef 1.4.95 But the pay has not been fixed as per the said OM No. in r/o Sh. Harish Cook. His pay may be fixed as per above scale thereafter his pay be fixed on 1.1.96 as per the recommendations of V Pay Commission.

The Pay scale of Caretaker Sh. Kishan Chand was upgraded from the scale of Rs.750-940 to 800-1150/- wef 9.3.90. Shri Kishan Chand was drawing pay @Rs.926/- p m. wef 1.1.90 and his pay was to be fixed as per the provision of Fr.22 i a i which comes Rs.935/- on 9.3.90 with DNI 1.3.91 But it seems that his pay was fixed at Rs.950/- on 9.3.90 and he was granted annual inc. on 1.1.91 and his pay was raised to Rs.965/-

DDO is requested to re-fix the pay of the incumbent as per the provision of FR 22 i a ii and necessary recovery be effected in r/o overpayment made to him.

Similar cases be renewed and compliance to be shown to the audit.

18/10/98

47

Para No. 10 ref memo no. 10 dated 1.9.98

Service Books :- While scrutinising the service books, on test check basis in r/o staff of CHB Karela, following shortcomings/irregularities were noted:-

- i) It was observed that nomination forms were not obtained from the some officials. The same be obtained and pasted in service books of concerned officials. Few examples are
1. Sh. Kanwar Pal, Care taker 2. Sh. Sachidanand TGT
- ii) Photograph of some officials were not found pasted on the first page of s/book
1. Sh. Sachidanand TGT 2. Sh Jagbir Singh Peon
- iii) As per the provision at least 10% of service books should be check annually by HCO and make his initials in token of having checked the same. This has not been done.
- iv) While allowing annual increment initials of incumbent be taken in s/book in token of having seen the s/book. But this procedure was not followed.
- v) The leave account of the staff was found incomplete. HCO is requested to maintained the leave account of staff upto date and entries of earning leave and Dr entry of leave availed be made timely.
- vi) It was also observed that pay fixation statement have been kept in separate file instead of pasting them in the s/book of the individual for ready reference in future. HCO is requested to ensure that statement of fixation of pay is pasted in the s/book.
- vii) First page of s/book should be attested by HCO after completion of every five years service. The same be noted for compliance.
- viii) Sn. Maqsood Ali, Chokidar The officials was directed disnon wef 15.9.97 to 7.11.93 vide dte order dtd 18.6.96 but is is strange to note that his service has been verified in s/book for the said period. Moreover he was granted stagnation/CIFU. Increment wef 1.1.91 but no order in this regard mentioned in s/book.
DDO is requested to explain the upto date position.

Page No. 40

48

15
28/12

Para No. 11 ref memo No. 11 dtd 1.9.98

Property Register and consumable register :- (i) Physical verification of the property has not been carried out by the Incharge concerned.

ii) In the property register the certificate regarding auction of materials has not been signed by the HOO which is must (Page nos. 82,83,84,86). Needful may please be done and compliance be shown to audit.

Consumables :- (i) Following are the discrepancies noted:-

- i) Consumables Register's physical verification has not been carried out quarterly by the Incharge concerned.
- ii) Signatures of the recipient has not been obtained from the receiver of the articles issued from the stores.
- iii) Discrepancies noted in the stock register

Date	Name	O/B	Issued	Shown in s/register	Balance	error	page No.
1.8.97	Poccha	32	12	22	20	+2	32
17.9.97	Soap	156	01	154	155	-1	3
1.4.97	Bulb	92	12	82	80	+2	66
16.10.97	D hoop	56	12	42	44	-2	77
21.4.97	Match	342	12	338	330	+8	91
1.5.97	-do-	338	12	316	326	-10	91
30.7.97	-do-	205	12	183	193	-10	91
23.12.97	-do-	25	9	14	16	-2	97
17.11.97	Bucket	11	3	7	8	-1	106
22.12.97	vim	11	3	7	8	-1	106
16.5.97	vim	24	12	nil	12	12	116

On 30.1.98 the balance of vim powder was 42 kgs whereas in the stock register is shown as 24 kg

The aforesaid discrepancies may please be removed under intimation to a audit. Para No. 41

Para No. 12 ref memo No. 12 dt 1.9.98

Sub: Non Production

The following records were not produced to the audit.-

- i) Increment Register
- ii) Medical Register Medicine
- iii) Postage Stamps register
- iv) Broad Sheet
- v) Expenditure control register
- vi) Spouse information of Officials
- vii) Sports stock register.

[Signature]
(B. S. ANYA)
IAO

Received copy of
Audit report after
discussion. hphg

40
41

1420
14

**Current Report- Part II
(1998-2015)**

Para No. 1

{Memo no. 11 Dated :- 10.4.2015}

Subject :- Recovery of Rs. 2304/- on account of short deduction of license fee and water charges against Govt. Accommodation -

During test check of records, it is seen that license fee and water charges deducted in case of Sh. Shankar Prasad, UDC, residing in Type A Govt. Accommodation Gulabi Bagh are not been at par with revision made w.e.f. 7/2012 vide PWD order no. F.4(1)/Misc/PWD/Allot/2004/8496-8500 dated 27.7.2012 as per detail below :-

PBR NO.	Period	Amount deducted		Amount due as per revision made w.e.f. 7/2012		Amount less recovered		No of months	Total amount to be recovered
		License fee	Water charges	License fee	Water charges	License fee	Water charges		
45	7/12 to 2/13	80	9	115	157	35	148	8	1464
				Total					1464

Further, the rates of license fee have been revised again in 7/2013 but the deduction of license fee was not revised as per PWD Order no. F.4(1)/Misc/PWD&H/A-II/2004/2749-2765 dated 10.3.2014 as per detail given below :-

PBR NO.	Period	Amount deducted		Amount due as per revision made w.e.f. 7/2013		Amount less recovered		No of months	Total amount to be recovered
		License fee		License fee		License fee			
62	7/13 to 2/14	205		245		40		8	320
81	3/14 to 3/15	205		245		40		13	520
				Total					840

The above mentioned recovery of Rs. 2304/- be made from the concerned official after due verification of records under intimation to audit. Further, his date of allotment of Type II quarter may be verified from the records and short deduction of license fee as per revision of type I and II may be calculated and made under intimation to audit.

Para NO. 2

(Memo no 12 Dated :- 10.4.2015)

Subject :- dietary indent registers - Recovery of Rs. 2765/-

During test check of Dietary Indent Registers (2001-2004) provided, the following is observed :-

1. Physical verification of stock as required under GFR rules has not been conducted.
2. There is no signature of recipients against the issuance of vegetables and fruits viz. p-24 to 36 during period 4/2003 to 8/2003. Since no daily indent registers have been provided to show daily issuance, the same may be provided to verify the issuance/utilization.
3. The vegetable and fruits have been purchased from M/s Swastik Corporation on regular basis but no record related to purchase and completion of codal formalities has been shown. Kindly provide the same to ensure completion of codal formalities while making such purchase.
4. The purchase of fruit made in following instances has not been issued for utilization :

Date of receipt	Source of receipt	Item	Qty.	Total price	Remarks
30.1.2004	Swastik corporation	Apple	40 kg	1400	Not issued p-66
18.3.2004	Swastik corporation	Apple	39 kg	1365	Not issued. Page 70

The supporting daily indent registers were sought to verify the issuance, but the same have not been provided. Since the item was purchased but not utilized and wasted, the recovery of Rs. 2765/- be made from the concerned official after due verification of records under intimation to audit.

5. The fruit purchased and fruit issued is different in following instances :-

30.3.2004	Swastik corporation	Apple	51kg	1785	Shown issued page72 Banana instead
13.1.2004	Swastik corporation	Apple	39 kg	1365	Shown issued page64 Banana instead
18.12.2003	Swastik corporation	Banna	39.5 kg	466.10	Shown issued (39 kg) apple instead page60

The supporting daily indent registers be shown to next audit to verify the issuance. Further other discrepancies mentioned above may be rectified under intimation to audit.



Para No. 3

(Memo no. 4 Dated :- 8.4.2015)

Subject :- Recovery of Rs. 1590/- on account of short Deduction of GPF advance

During scrutiny of Pay Bill Register, it is noticed that in case of Sh Shankar Prasad, UDC, as pe entries made on page no. 87 of 2009-2010, 28 instalemnts of 3000/- each needs to be deducted against the advance of GPF taken. Since there is no etnry w.r.t. amount of advance taken by official in PBR and also LPC of official is not pasted in PBR, it can not be ascertained about the amount taken by the official as GPF advance.

However, as per entries of PBR on page no. 87 of 2009-10 instalment no. 13 to 24 have been deducted of Rs. 3000/- each during 3/2009 to 2/2010. Further as per entries made on page 14 of 2010-11, 3 instalment each of Rs. 3000/- have been deducted from salary of 3/2010 to 5/2010. One instalment of Rs 1410/- has been deducted from salary of 6/2010. As such total 27 instalment of Rs. 3000/- each and one instalment of Rs. 1410/- has been deducted inplace of 28 instalments of Rs 3000/- each.

LPC of official was sought but no LPC has been provided. Thus Rs. 1590/- (3000-1410) needs to be recovered from the concerned official after due verification of records under intimation to audit.

Para No. 4

(Memo no. 5 Dated :- 9.4.2015)

Subject :- Unfruitful expenditure on security and rent

On enquiry, it has been informed that office of home for Children (Beggars), Narela was earlier in rented accommodation in Narela and has been shifted to Alipur Complex in 2009. Further, the children were also shifted in CH-I and CH-II in Alipur Complex. However, office has not shifted the goods/stock to the new premises and office has paid rent @ Rs. 2000/- till December 2011 after which cheque of rent for January 2012 to March 2012 has been returned to PAO. However, as seen from the records, the office is still making expenditure on security of goods/stock held in Narela office as given under :-

Year	Amount in Rs. Spent on security	
2009-10	362620	
2010-11	1119355	
2011-12	1145379	
2012-13	1383786	
2013-14	1537097	
2014-15	414305	CB 24 dt 16.7.2014
	421974	CB 35 dt --
	137600	CB 48 dt --
	142187	CB-52 dt --
	556146	CB 82 dt - 24/3/15

The matter may be brought to the kind attention of higher authorities so as to shift the stock from old premises and check the unfruitful expenditure on security.

Para NO. 5

(Letter No. 1 dated :-8.4.2015)

Subject :- Non Verification of remittances

The following amounts were deposited by the DDO, Children Home for Boys (Beggars) Narela.

Challan No.	Dated	Amount Rs.	Major Head in which deposited
1	18.7.2008	1050	2235
2	22.10.2008	12000	2235
6	28.9.2012	39000	2235
7	14.8.2013	515	2235

A reference has been made to PAO NO. XI, Old sect in connection with verification of remittances. But the same has not been received as on date of concluding of audit. Needful may be done and compliance shown to next audit.

Para no. 6

(memo no. 1 dated 7.4.2015, 1 (A) and 1 (B) dated 8.4.2015 and 1 (C) and 1 (D) dated 10.4.2015)

Subject :- Non Production of Record

The following record has not been provided to audit . The same may be shown to next audit.

1. Jama Talashi Register and related record
2. Cash book for period 2004-2008
3. Income tax record 1998-2015
4. Consumable dietary stock register of period prior to 2001 and from 2004 onwards and daily indent registers
5. General Registers of period 1998-99 and from 2003 onwards
6. Medical stock register of period 1998-99, 2001-2004, from 2005 onwards, related OPD registers
7. Fidelity bond / security furnished
8. Non consumable stock register (Property register) and record related to condemnation
9. Bills of month of March every year prior to 2008
10. Liveries record
11. GAR-6/TR-5 stock register

10/e

10

12. Purchase files and related record
13. Postage stamp register
14. OTA register and record
15. LTC register

Chen

AAO

AUDIT PARTY NO. 1

9

PART-II
CURRENT REPORT
2015-16 to 2019-2020

Para No.1:- Less deduction of DGEHS amounting to Rs. 2700/-
(Memo No.1 dated 01.07.2020)


Asper Office Memorandum No. F.25(III)/DGEHS/140/DHS/09/204078-204243 dated 02/05/2017, DGEHS subscription rates has been revised w.e.f. 01/02/2017. These rates as under:-


S.No.	Corresponding levels in the Pay Matrix asper 7 th CPC	Contribution(Rs. Per month
1	Level 1to5	250
2	Level 06	450
3	Level:7 to 11	650
4	Level: 12& above	1000

During the test check of records provided by the HOO, Children home for boys- (Beggars), Narela, Now Alipur, Delhi. 110036 for the Audit period 2015-16 to 2019-2020, It has been observed that the revised deduction of DGEHS subscription w.e.f. 1/2/2017 to 07/2017 was not deducted as per above mentioned OM. These cases are as under:-

S.No.	Name of Officers/officials	Pay Level	Period	Subscription due	Subscription deducted	Short deduction
1	Ravinder Kumar. Supdt.	9	02/17 to 7/17	650/-	325/-	325X6=1950
5	Ramesh Kumar, Lohchab	3	02/17 to 7/17	250/-	125/-	125X6=750
G.Total of Rs.						2700/-

Necessary recovery amounting to Rs. 2700/- may be recovered from the official concerned and deposited into the Govt. account after due verification of record under intimation to Audit. Other similar cases may also be reviewed at own level.





Para No.2. :- Recovery of Income Tax amounting to Rs.75431/-
(Memo No.5 dated 03.07.2020)

(A) As per Income Tax Rules, 10 days leave encashment and reimbursement of T.Fee is Taxable income.

During the test check of records, It has been observed this office has not included 10 days leave encashment and reimbursement of tuition fee in the total income in the F.y. 2016-2017 in their employee. Resulting short Income tax deducted to their employee .Calculation of Income Tax as under:-


i) Ravinder Kr. Yadav, Supdtt F.Y.(2016-17)

S. No	Description	Calculation as per DDO(in Rupees)	Calculation as per Audit in Rupees)
1.	Total Income	951171	951171
	Included 10 days leave encashment	-	65202
	G.Total		1016376
2.	Deduction (Sec.10)	-	-
	(i) TA	19200	19200
	(iii) S.D.	5000	-
	(iii) HBA Exemption	72804	72804
	Total Deduction(i+ii+iii)	97004	92004
3	Income after Deduction	854167	924372
4	Saving Under Section 80C + 80 DD	154225	154225
5.	Taxable Income	699942	770147
6.	Total Tax	64988	79029
7	Rebate	-	-
8	Total Tax	64988	79029
9	E.Cess	1950	2371
10	Total Tax	66938	81400
11	Total deducted	66938	66938
12	Tax Recoverable		14462

(B) During the test check of records, It has been observed this office has not calculated of income tax as per Income Tax Ruls,according to Total Income as per PBR of their employees .Resulting less Income Tax has deducted to their employees. Details are as under:-

(1) Ms.Prama Pathak, WO.F.Y.(2016-17)

S. No	Description	Calculation as per DDO(in Rupees)	Calculation as per Audit in Rupees)
1.	Total Income	794538	794538
	Deduction (Sec.10)	-	-



2.	(i) TA (ii) Relief fund Total Deduction(i+ii)	19200 - 19200	19200 - 19200
3	Income after Deduction	775338	775338
4	Saving Under Section 80C + 80 DD	150000	150000
5.	Taxable Income	625338	625338
6.	Total Tax	9072	50068
7	E.Cess	272	1502
8	Total Tax	9344	51570
9	Total deducted	9344	9344
10	Tax Recoverable		42226

(ii).F.Y.(2017-18)

S. No	Description	Calculation as per DDO(in Rupees)	Calculation as per Audit in Rupees)
1.	Total Income	486579	486579
2.	Deduction (Sec.10) (i) SD (iii) Relief fund (iii) HBA Exemption Total Deduction(i+ii+iii)	- 19200 - 60000 79200	- 19200 - Calculation of HRA (a) The actual amount of HRA received) = Rs.nil (b) (i) Rent paid (5500X12) = Rs. 66000 (ii) 10% of salary of(Basic pay +DA) = 479671x10%=47967 Rent Paid – 10% of salary = 66000– 47967 = 18033(least) (c) 50% of the salary = 243289 18033 37233
3	Income after Deduction	407379	449346
4	Saving Under Section 80C + 80 DD	150000	150000
5.	Taxable Income	257379	299346
6.	Total Tax	738	4935
7	Rebate	2500	2500
8	Total Tax	Nil	2435
9	E.Cess	Nil	73
10	Total Tax	Nil	2508
11	Total deducted	Nil	Nil
12	Tax Recoverable		2508

Total i+ii= 42226+2508=44734/-

(1) Pooja Melhotra, WO.F.Y.(2016-17)

S. No	Description	Calculation as per DDO(in Rupees)	Calculation as per Audit in Rupees)
1.	Total Income	397219	397219
	Deduction (Sec.10)	-	-

28

2.	(i) TA (ii) Relief fund Total Deduction(i+ii)	19200 - 19200	19200 - 19200
3	Income after Deduction	378019	378019
4	Saving Under Section 80C + 80 DD	0	0
5.	Taxable Income	128019	378019
6.	Total Tax	12802	12802
7	Rebate	5000	5000
8	Total Tax	Nil	7802
9	E.Cess	Nil	234
10	Total Tax	Nil	8036
11	Total deducted	Nil	Nil
12	Tax Recoverable		8036

(ii).F.Y.(2017-18)

S. No	Description	Calculation as per DDO(in Rupees)	Calculation as per Audit in Rupees)
1.	Total Income	478369	478369
2.	Deduction (Sec.10) (i) SD (ii) Relief fund total Deduction(i+ii)	- 19200 - 19200	- 19200 - 19200
3	Income after Deduction	459169	459169
4	Saving Under Section 80C + 80 DD	0	0
5.	Taxable Income	459169	459169
6.	Total Tax	10460	10460
7	Rebate	2500	2500
8	Total Tax	Nil	7960
9	E.Cess	Nil	239
10	Total Tax	Nil	8199
11	Total deducted	Nil	Nil
12	Tax Recoverable		8199

Total= i+ii= 8036+8199=16,235/-

G.Total of Rs. = 1+2+3=14462+44734+16235=75,431/-

Necessary recovery amounting to Rs.75,431/- may be recovered from the officers/officials concerned and deposited into the Govt. account after due verification of record under intimation to Audit. Other similar cases may also be reviewed at own level.

&

8

Para3 :- Recovery of Conveyance allowance amounting to Rs.9,983/-
(Memo No.10 dated 07.07.2020)

As per office order No.F.76(48)/WCD/Accts/Misc/2013-14/20156-270 dated 24.10.2013, issued by the Department of Women & Child Development, Govt of NCT of Delhi. The delegation of financial powers of HOD to HOOs have been delegated financial powers for reimbursement of conveyance allowance amounting Rs. 1000/- per month in respect of permanent /regular Government servant only.

During test check of records, it has been observed that the Superintendent has reimbursed conveyance claim of their contractual Staff without followed of above order. This is as under:-

S.No	Name of Staff	Period	Bill No. & Date	Reimbursed amount in Rs.
1	Ms. Prama Pathak, WO	04/16 to 09/17	94 dt. 20.02.2020	9,983/-

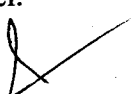
Necessary Recovery of Rs 9,983/- may be made from the concerned official after due verification of records under intimation to audit. Other similar cases may also be reviewed at your own level.

Para No4:-Irregularities in payment of MTNL
(Memo No.11 dt. 07.07.2020)

During the test check of contingency bills it has been found that the payment of Telephone bill was made to MTNL, Telephone No. 27204236 for the period 01.02.2018 to 28.02.2018 with late payment surcharge. Detail is given below:

Sr. No.	Bill No.	Name of party	Bill amount	LPSC	Total bill paid	Excess payment
1.	100 dt. 17.03.2018 (MTDL002411400788 dt. 08.03.2018)	MTNL	1575	40	1615-	40/-

The above discrepancy may be regularized from The HOD/Director, Woman & Child Development, Govt of NCT of Delhi , under intimation to audit. Other similar cases may review own level.



(2)

Para No.5:- Non Production of Records
(Memo No.12 dated 09.07.2020)

The following auditable records are required for the audit. Department may provide the following records ~~immediately~~ to the next audit.

1. Property records.
2. Jama Talashi Register
3. Sanitation records
4. Security Records
5. List of Obsolete items/Unserviceable store items/Condemnation items.
6. Purchase file
7. Water/electricity/postage stamp etc.
8. Outsource records
9. Works contracts records
10. Any other auditable records etc.


(SATISH)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XVI

3

TAN No.1: - Improper maintenance of Pay Bill Registers.

(Memo No.02 dated 01.07.2020)

During the test check of the PBR maintained by the Superintendent, Children home for boys-B, Narela, Now Alipur, Delhi. 110036 for the period of 2016-2020 following irregularities have been noticed

1. Pay Details of employees in the GAR-17 abstract not signed by DDO.
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, installment No., PAN No., GPF No, NPS No & Govt. Accommodation.etc. were also not found completely filled.
3. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit has not been recorded in the PBR.
4. GAR-18, Abstract of Pay bill is not prepared
5. NPS employee's PBR has not maintained separately.
6. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.
7. Tuition fee reimbursement & 10 days leave encasement bills has not entered in PBR

The Necessary action to be recertifying the above discrepancies may be taken under intimation to audit.



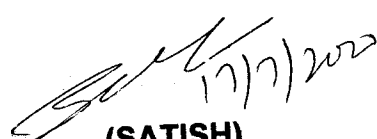
In a number of cases observed that no nominations (Rule-2 of GPF & form 1&8), family details (FORM-3) found in Service Book of employees.

5) **Inspection of 10% of Service Book by the Head of Office-** As per GOI decision (1) being SR 199-the Head of Office is required to scrutinize at least 10 per cent of the Service Books maintained in an office by the authorized subordinate officer, every year and initial them in a token of having done so in order to ensure that they are maintained properly and accordingly to instructions

6) **Duplicate copy of the Service Book should be given to the Government servant-**

As per GFR 257(2) "The service book of a Government servant shall be maintained in duplicate. First copy shall be retained and maintained by the Head of the Office and second copy should be given to the Government servant for safe custody "within six months to the existing employees or within one month of the date of appointment to new appointees. In January each year, the Government servant shall hand over his copy of the Service Book to his office for updation. The office shall update and return it to the Government servant within thirty days of its receipt. In case of the Government servant lost his copy of the Service Book, it shall be replaced on payment of sum of Rs. 500

The Necessary action to be recertifying the above discrepancies may be taken under intimation to audit.


(SATISH)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XVI

(1)

Tan No2:- Non verification of Service from concerned PAO.
(Memo No.05 dated 03.07.2020)

As per rule 32 of CCS (pension) Rules, verification of service of the government servant should be done on completion of 18 years of qualifying service & a certificate be issued in the prescribed form to the official concerned. The said certificate has not been found pasted in the Service Book of following officials after verification of service from the concerned PAO.
Some of the cases are illustrated as under:-

S. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.....) DESIGNATION	Date of Appointment	NO OF Years
1	Toni Kumar, Peon.	20.02.1998	>18 Years
2.	Vinod Kumar, WO	06.01.1998	>18 Years
3	Sachidhanand Tiwari, TGT	19.07.1994	>18 Years

Needful steps should be taken for verification of services of above Govt. Employees from concerned PAO after due verification under intimation to audit.

(B) Improper maintenance of S/Books:

During the test check of Service Books, the following shortcomings have been observed:

(1) **Service Book to be shown to the official every year** SR-202 stipulates that Service Book is required to be shown to the official every year and signature obtained in token of his perusal. However, it has been observed that the Service Book was shown to none of the official as there was no signature of official obtained in the Service Book.

(2) **Re-attestation of Bio-data:**

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in most of the cases. Moreover, there is no photograph pasted in the bio-data in the service books of most of the officials.

(3) **Incomplete leave accounts**

In a number of cases, the leave accounts are incomplete since long. Upto date credit of leave i.e. upto 3/2020 has not been entered in the Leave Accounts.

(4) **LACKING OF MANDATORY FORMS**

✓